

# PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Charles Kallick  
DOCKET NO.: 05-26847.001-R-1  
PARCEL NO.: 22-31-302-005-0000

The parties of record before the Property Tax Appeal Board are Charles Kallick, the appellant, by attorney Aron Bornstein of Chicago, and the Cook County Board of Review.

The subject property consists of a 47-year-old, one-story style single-family dwelling of masonry construction containing 2,077 square feet of living area and located in Lemont Township, Cook County. Amenities include two full baths, a fireplace, a full basement and a two-car garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered photographs and a spreadsheet detailing seven suggested comparable properties located in the same general area as the subject. These properties consist of one-story style single-family dwellings of masonry construction from one to twenty-six years old. The comparable dwellings contain two or three full baths, fireplaces and multiple car garages; and five have air conditioning. The comparables range in size from 2,227 to 3,427 square feet of living area and have improvement assessments ranging from \$12.07 to \$17.54 per square foot of living area. A copy of the subject's 2005 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$43,015, or \$20.71 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing two suggested comparable properties located in the same general area as the subject. The comparables consist of 20 and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	16,866
IMPR.:	\$	32,134
TOTAL:	\$	49,000

Subject only to the State multiplier as applicable.

31 year old, one-story style single-family dwellings of masonry construction. The comparables contain full and partial basements, air conditioning, fireplaces and multiple car garages. These properties contain 2,717 and 2,786 square feet of living area and have improvement assessments of \$23.92 and \$21.74 per square foot of living area, respectively. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Property Tax Appeal Board finds that the parties submitted nine properties as comparable to the subject. The Board finds that the board of review's comparables and the appellant's comparables one through three are dissimilar to the subject in size, age and/or amenities. The Board finds that the appellant's comparables four through seven are the most similar in size to the subject and the Board accords these properties the most weight. The Board finds that although these four properties range from one to twenty-six years old, newer than the subject's 46 years, their per square foot assessments of from \$14.94 to \$17.54 are below the subject's per square foot assessment of \$20.71. The Board finds that after adjustments for age, size and amenities to the comparables found the most similar the subject's improvement assessment is not supported by the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.